

### **ABSTRACT OF THE DISCLOSURE**

A semiconductor substrate is provided including an isolation region buried insulating material in a trench formed in the semiconductor substrate, a plurality of films in at least one part of a bounded area between the semiconductor substrate and the isolation region, wherein the plurality of films comprises a silicon thin film and a silicon oxide film or a silicon oxynitride film, and the silicon thin film is nearer to the substrate than the silicon oxide film or the silicon oxynitride film.